



Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, New York 10004-1482  
Telephone: 212-837-6000  
Fax: 212-422-4726  
hugheshubbard.com

Michael E. Salzman  
Direct Dial: 212-837-6833  
Direct Fax: 212-299-6833  
salzman@hugheshubbard.com

September 20, 2013

BY ELECTRONIC CASE FILING

Hon. Denise L. Cote  
United States District Court for the Southern District of New York  
500 Pearl Street  
New York, New York 10007

Re: *In re Lehman Brothers Inc.*  
*CarVal Investors UK Limited and Hudson City Savings*  
*Bank v. James W. Giddens, as Trustee for the SIPA*  
*Liquidation of Lehman Brothers Inc. (13-cv-05381-DLC)*  
*Federal Deposit Insurance Corporation v. James W.*  
*Giddens, as Trustee for the SIPA Liquidation of Lehman*  
*Brothers Inc. (13-cv-05964-DLC)*

Dear Judge Cote:

We represent the appellee in these consolidated bankruptcy appeals, James W. Giddens, as trustee for the SIPA liquidation of Lehman Brothers Inc.

We write simply to draw the Court's attention to what appears to be a ministerial oversight in the Court's September 18, 2013 Opinion & Order denying appellants CarVal and Hudson's motion for certification of direct appeal. In the listing of appearances and in the text at page 3, the Opinion & Order refers to the opposition filed by the Securities Investor Protection Corporation but does not note that the trustee also filed an opposition on August 29 (ECF No. 12 in 13-cv-05381-DLC).

Respectfully,

A handwritten signature in black ink, appearing to read "Michael E. Salzman", written over a horizontal line.

cc: Kenneth J. Caputo, Esq. (by e-mail)  
Luc A. Despins, Esq. (by e-mail)  
Peter Feldman, Esq. (by e-mail)  
Hugh M. McDonald, Esq. (by e-mail)